

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND  
Legislative Session 2023, Legislative Day No. 9

Bill No. 28-23

---

Mr. Julian E. Jones Jr., Chairman  
By Request of County Executive

---

By the County Council, April 17, 2023

---

A BILL  
ENTITLED

AN ACT concerning

Property Tax

FOR the purpose of levying and imposing a property tax for the use of Baltimore County for taxable year beginning July 1, 2023 and ending on the thirtieth day of June following; fixing the rate of county taxation for such taxable year; fixing the rate to be charged when property taxes are paid on a semi-annual basis; and generally relating to the property tax.

WHEREAS, Section 6-302 of the Tax-Property Article of the Annotated Code of Maryland requires the governing body of each county to annually set the tax rate for the next taxable year; and

WHEREAS, Section 10-204.3 of the Tax-Property Article of the Annotated Code of Maryland requires that a service charge be imposed on the second installment of any property tax

---

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.  
[Brackets] indicate matter stricken from existing law.  
~~Strike out~~ indicates matter stricken from bill.  
Underlining indicates amendments to bill.

bill paid semi-annually; and

WHEREAS, it is further required that the service charge shall be reasonably equivalent to the anticipated lost interest associated with the delay in payment; and

WHEREAS, Section 10-204.3 of the Tax-Property Article further requires that the service charge shall be adopted by the governing body as part of the adoption of the property tax rate; now therefore

1           SECTION 1. BE IT ENACTED BY THE COUNTY COUNCIL OF BALTIMORE  
2 COUNTY, MARYLAND, that a county property tax for the taxable year beginning July 1, 2023  
3 and ending on the thirtieth day of June following, is hereby levied and imposed on all  
4 assessments, persons or property subject to ordinary taxation in Baltimore County; and that the  
5 rate of county taxation for such taxable year for real property is hereby fixed at \$1.10 on each  
6 \$100.00 of assessed valuation of such property; and that the rate of county taxation for such  
7 taxable year for personal property is hereby fixed at \$2.75 on each \$100.00 of assessed valuation  
8 of such property.

9           SECTION 2. AND BE IT FURTHER ENACTED that in accordance with and pursuant  
10 to the authority of section 10-204.3 of the Tax-Property Article of the Annotated Code of  
11 Maryland, there is hereby imposed a Semiannual Property Tax Charge for the fiscal year  
12 beginning July 1, 2023 in the amount of 0% of the second semi-annual property tax bill.

13           SECTION 3. AND BE IT FURTHER ENACTED that this Act, having been passed by  
14 the affirmative vote of at least five members of the County Council, shall take effect July 1,  
15 2023.



# LEGISLATION DETAIL

LEGISLATION \_\_\_\_\_

DISPOSITION \_\_\_\_\_

ENACTED \_\_\_\_\_

EFFECTIVE \_\_\_\_\_

AMENDMENTS \_\_\_\_\_

## ROLL CALL - LEGISLATION

| MOTION                   |                          | SECOND              |
|--------------------------|--------------------------|---------------------|
| AYE                      | NAY                      |                     |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilman Young    |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilman Patoka   |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilman Kach     |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilman Jones    |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilman Marks    |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilman Ertel    |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilman Crandell |

## ROLL CALL - AMENDMENTS

| MOTION                   |                          | SECOND              |
|--------------------------|--------------------------|---------------------|
| AYE                      | NAY                      |                     |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilman Young    |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilman Patoka   |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilman Kach     |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilman Jones    |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilman Marks    |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilman Ertel    |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilman Crandell |

## ROLL CALL - AMENDMENTS

| MOTION                   |                          | SECOND              |
|--------------------------|--------------------------|---------------------|
| AYE                      | NAY                      |                     |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilman Young    |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilman Patoka   |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilman Kach     |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilman Jones    |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilman Marks    |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilman Ertel    |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilman Crandell |

## ROLL CALL - AMENDMENTS

| MOTION                   |                          | SECOND              |
|--------------------------|--------------------------|---------------------|
| AYE                      | NAY                      |                     |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilman Young    |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilman Patoka   |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilman Kach     |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilman Jones    |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilman Marks    |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilman Ertel    |
| <input type="checkbox"/> | <input type="checkbox"/> | Councilman Crandell |